



Trustees' Financial Summary

FY2015-16

Submit ID: 0768-09523558

**** Recalculated ****

42 Richland County

0768 Lambert Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Sammie Nelson **Phone #:** (406) 774-3333

(Signature)

(Date)

Chair, Board of Trustees: Jeff Carda

(Signature)

(Date)

County Superintendant Gail Anne Staffanson

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



Trustees' Financial Summary

FY2015-16

Submit ID: 0768-09523558

**** Recalculated ****

42 Richland County

0768 Lambert Elem

Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
088	State OTO Capital Invest & Deferred Maintenance	STATE		state
110	Other Revenue/Local	LOCAL	Obsolete Property Sl	
111	Title I, Part A, Improving Basic Programs	FEDERAL		84.010A
112	Dorm Students/Teachers	LOCAL	Staff Rentals	
113	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A151265	84.358A
114	Local Gov Sev Tax (LGST)	STATE	Interest-State LGST	State
122	CRP Payment-Annual Rental	LOCAL		

Trustees' Financial Summary

FY2015-16

Submit ID: 0768-09523558

**** Recalculated ****

42 Richland County

0768 Lambert Elem

Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	166,779.17	44,319.35	268,421.99	12,637.48
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	166,779.17	44,319.35	268,421.99	12,637.48
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	166,779.17	44,319.35	268,421.99	12,637.48
52	TOTAL FUND BALANCE/EQUITY	166,779.17	44,319.35	268,421.99	12,637.48
53	TOTAL LIABILITIES AND FUND BALANCE	166,779.17	44,319.35	268,421.99	12,637.48

Trustees' Financial Summary

FY2015-16

Submit ID: 0768-09523558

**** Recalculated ****

42 Richland County

0768 Lambert Elem

Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	29,067.84	80,888.63	148,927.76	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	29,067.84	80,888.63	148,927.76	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	29,067.84	80,888.63	148,927.76	
52	TOTAL FUND BALANCE/EQUITY	29,067.84	80,888.63	148,927.76	
53	TOTAL LIABILITIES AND FUND BALANCE	29,067.84	80,888.63	148,927.76	

Trustees' Financial Summary

FY2015-16

Submit ID: 0768-09523558

**** Recalculated ****

42 Richland County

0768 Lambert Elem

Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			5,686.16	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			5,686.16	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			5,686.16	
52	TOTAL FUND BALANCE/EQUITY			5,686.16	
53	TOTAL LIABILITIES AND FUND BALANCE			5,686.16	

Trustees' Financial Summary

FY2015-16

Submit ID: 0768-09523558

**** Recalculated ****

42 Richland County

0768 Lambert Elem

Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0768-09523558

**** Recalculated ****

42 Richland County

0768 Lambert Elem

Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	481,178.34	1,298,557.80		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	481,178.34	1,298,557.80		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	481,178.34	1,298,557.80		
52	TOTAL FUND BALANCE/EQUITY	481,178.34	1,298,557.80		
53	TOTAL LIABILITIES AND FUND BALANCE	481,178.34	1,298,557.80		

Trustees' Financial Summary

FY2015-16

Submit ID: 0768-09523558

**** Recalculated ****

42 Richland County

0768 Lambert Elem

Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	47,717.90	2,419,685.78		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	47,717.90	2,419,685.78		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	47,717.90	2,419,685.78		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	47,717.90	2,419,685.78		
53	TOTAL LIABILITIES AND FUND BALANCE	47,717.90	2,419,685.78		

Trustees' Financial Summary

FY2015-16

Submit ID: 0768-09523558

**** Recalculated ****

42 Richland County

0768 Lambert Elem

Balance Sheet

	Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
10 Land and Land Improvements (311-322)				
11 Buildings and Building Improvements (331 & 332)				
12 Machinery and Equipment (341 & 342)				
13 Construction Work in Progress (351)				
20 TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
29 Notes Payable - Noncurrent (720)				
30 Lease Obligations Payable (730)				
32 Compensated Absences Payable (760)				
33 Net Pension Liability (770)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
38 Reserve for Encumbrances (953)				
41 Unrestricted Net Assets (940)				
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0768-09523558

**** Recalculated ****

42 Richland County

0768 Lambert Elem

Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0768-09523558

**** Recalculated ****

42 Richland County

0768 Lambert Elem

Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		24,036.69		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		24,036.69		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts		24,036.69		
52	TOTAL FUND BALANCE/EQUITY		24,036.69		
53	TOTAL LIABILITIES AND FUND BALANCE		24,036.69		



Trustees' Financial Summary

FY2015-16

Submit ID: 0768-09523558

**** Recalculated ****

42 Richland County

0768 Lambert Elem

Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	75,550.89	562,849.62		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	75,550.89	562,849.62		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	75,550.89	562,849.62		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	75,550.89	562,849.62		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	75,550.89	562,849.62		



Trustees' Financial Summary

FY2015-16

Submit ID: 0768-09523558

**** Recalculated ****

42 Richland County

0768 Lambert Elem

Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2015-16

Submit ID: 0768-09523558

**** Recalculated ****

42 Richland County

0768 Lambert Elem

Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2015-16

Submit ID: 0768-09523558

**** Recalculated ****

42 Richland County

0768 Lambert Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	1,850.93	2,710.17
	1900 Other Revenue from Local Sources	401.54	361.56
	1910 Rentals	0.00	60.00
	3110 Direct State Aid	256,404.56	288,488.35
	3111 Quality Educator	28,899.00	30,927.66
	3112 At Risk Student	749.51	674.31
	3113 Indian Education For All	1,448.40	1,795.68
	3114 American Indian Achievement Gap	400.00	820.00
	3115 State Spec Ed Allowable Cost Pymt to Districts	13,727.92	13,003.20
	3116 Data For Achievement	1,065.00	1,720.00
	3118 Natural Resource Development	1,637.70	3,238.74
	3444 State School Block Grant	16,931.53	16,931.53
	3460 Montana Oil and Gas Tax	236,383.20	291,602.08
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		559,899.29	652,333.28

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX Personal Services - Salaries	90,717.04	117,800.11	
			2XX Personal Services - Employee Benefits	9,013.84	10,254.45	
			3XX Purchased Professional and Technical Services	3,279.88	3,190.65	
			4XX Purchased Property Services	2,063.95	1,566.37	
			5XX Other Purchased Services	186.32	0.00	
			6XX Supplies and Materials	29,403.73	40,906.39	
			810 Dues and Fees	0.00	12.50	
		21XX	Support Services - Students			
			1XX Personal Services - Salaries	112.50	75.00	
			2XX Personal Services - Employee Benefits	0.21	0.44	
			3XX Purchased Professional and Technical Services	237.61	318.00	
			5XX Other Purchased Services	192.85	1,478.46	
			6XX Supplies and Materials	5.73	1,198.13	
		221X	Improvement of Instruction Services			
			5XX Other Purchased Services	3,636.37	8,435.58	
			6XX Supplies and Materials	0.00	40.98	
			810 Dues and Fees	1,580.00	1,646.00	
		222X	Educational Media Services			
			1XX Personal Services - Salaries	1,457.50	1,567.87	

Trustees' Financial Summary

FY2015-16

Submit ID: 0768-09523558

**** Recalculated ****

42 Richland County

0768 Lambert Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits	8.31	9.25
			3XX Purchased Professional and Technical Services	1,964.00	2,121.00
			6XX Supplies and Materials	145.00	3,817.98
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	16,735.58	18,014.76
			2XX Personal Services - Employee Benefits	3,563.38	3,770.92
			3XX Purchased Professional and Technical Services	4,656.32	5,869.18
			4XX Purchased Property Services	791.71	783.19
			5XX Other Purchased Services	6,778.50	12,614.86
			6XX Supplies and Materials	6,278.47	6,288.43
			810 Dues and Fees	2,862.85	3,960.85
		24XX Support Services - School Administration			
			3XX Purchased Professional and Technical Services	6.00	0.00
			4XX Purchased Property Services	482.33	354.09
			5XX Other Purchased Services	437.29	549.78
			6XX Supplies and Materials	245.89	463.59
			810 Dues and Fees	0.00	240.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	34,445.21	43,014.73
			2XX Personal Services - Employee Benefits	6,510.16	7,305.94
			3XX Purchased Professional and Technical Services	2,775.00	0.00
			4XX Purchased Property Services	359.37	354.09
			5XX Other Purchased Services	600.13	675.18
			6XX Supplies and Materials	577.11	484.01
			810 Dues and Fees	852.50	1,485.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	52,069.49	79,182.28
			2XX Personal Services - Employee Benefits	9,374.73	19,189.33
			4XX Purchased Property Services	45,626.65	44,494.03
			5XX Other Purchased Services	21,123.45	18,174.05
			6XX Supplies and Materials	25,039.95	24,514.54
			7XX Property and Equipment Acquisition	24,250.00	0.00
			8XX Other Expenditures	175.95	351.90
		27XX Student Transportation Services			
			3XX Purchased Professional and Technical Services	149.50	42.50
			4XX Purchased Property Services	4,679.54	3,265.31
			6XX Supplies and Materials	193.34	235.15
			7XX Property and Equipment Acquisition	10.00	0.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	31,342.40	42,982.36
			2XX Personal Services - Employee Benefits	5,245.32	9,196.40



Trustees' Financial Summary

FY2015-16

Submit ID: 0768-09523558

**** Recalculated ****

42 Richland County

0768 Lambert Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials	3,751.21	1,251.24
	221X	Improvement of Instruction Services			
			5XX Other Purchased Services	75.89	0.00
	62XX	Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	1,411.80	1,984.73
	710	School Sponsored Extracurricular Activities			
		34XX	Extracurricular - Activities		
			1XX Personal Services - Salaries	4,333.14	3,326.44
			2XX Personal Services - Employee Benefits	27.95	19.62
			5XX Other Purchased Services	3,002.87	479.58
			6XX Supplies and Materials	7.78	65.00
			810 Dues and Fees	150.00	150.00
	720	School Sponsored Athletics			
		35XX	Extracurricular - Athletics		
			1XX Personal Services - Salaries	2,163.00	2,418.33
			2XX Personal Services - Employee Benefits	152.70	176.30
			3XX Purchased Professional and Technical Services	11,691.04	10,648.44
			4XX Purchased Property Services	1,402.25	479.74
			5XX Other Purchased Services	1,333.66	2,309.25
			6XX Supplies and Materials	3,789.85	6,958.65
			7XX Property and Equipment Acquisition	0.00	4,395.00
			810 Dues and Fees	52.50	361.00
	910	Food Services			
		31XX	Food Services		
			1XX Personal Services - Salaries	35,405.38	28,647.56
			2XX Personal Services - Employee Benefits	8,109.65	1,774.86
			4XX Purchased Property Services	437.25	628.50
			5XX Other Purchased Services	0.00	166.78
			6XX Supplies and Materials	11,146.67	3,628.50
910	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials	26,588.90	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>567,276.45</u>	<u>612,165.13</u>



Trustees' Financial Summary

FY2015-16

Submit ID: 0768-09523558

**** Recalculated ****

42 Richland County

0768 Lambert Elem

Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance					126,611.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					652,333.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					612,165.13	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					166,779.17	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0768-09523558

**** Recalculated ****

42 Richland County

0768 Lambert Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 10
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	499.30	648.21	
	2220 County On-Schedule Trans Reimb	17,582.75	19,066.50	
	3210 State On-Schedule Trans Reimb	17,582.75	19,066.50	
	3444 State School Block Grant	1,932.98	1,932.98	
	3460 Montana Oil and Gas Tax	106,703.21	110,725.32	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>144,300.99</u>	<u>151,439.51</u>	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		23XX	Support Services - General Administration		
			3XX Purchased Professional and Technical Services	27.25	0.00
			6XX Supplies and Materials	37.50	0.00
		27XX	Student Transportation Services		
			5XX Other Purchased Services	150,641.27	162,567.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>150,706.02</u>	<u>162,567.00</u>

Schedule Of Changes Worksheet					Fund Code 10
Beginning Fund Balance					55,446.84 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					151,439.51 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					162,567.00 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					44,319.35 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0768-09523558

**** Recalculated ****

42 Richland County

0768 Lambert Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	1,383.97	2,078.34
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,383.97</u>	<u>2,078.34</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 11

Beginning Fund Balance					266,343.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,078.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					268,421.99	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0768-09523558

**** Recalculated ****

42 Richland County

0768 Lambert Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	48.94	80.80
	1611 National School Lunch Program	15,603.30	17,433.30
	1632 Daily Adult Sales	4,435.30	3,384.70
	3220 State Food Services Match	271.03	118.06
	4550 Federal Child Nutrition	31,745.18	25,518.98
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		52,103.75	46,535.84

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2015 Value	2016 Value
	910 Food Services				
		31XX Food Services			
			3XX Purchased Professional and Technical Services	493.47	0.00
			6XX Supplies and Materials	42,739.59	51,495.43
			810 Dues and Fees	85.00	85.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				43,318.06	51,580.43

Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance	17,682.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	46,535.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	51,580.43	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	12,637.48	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0768-09523558

**** Recalculated ****

42 Richland County

0768 Lambert Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	149.86	225.08
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>149.86</u>	<u>225.08</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 13

Beginning Fund Balance					28,842.76 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					225.08 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					29,067.84 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0768-09523558

**** Recalculated ****

42 Richland County

0768 Lambert Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	495.19	958.06
	2240 County Retirement Distribution	94,947.55	126,799.21
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>95,442.74</u>	<u>127,757.27</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	60,294.55	74,046.46
	21XX Support Services - Students				
		2XX	Personal Services - Employee Benefits	1,224.73	2,382.09
	222X Educational Media Services				
		2XX	Personal Services - Employee Benefits	2,450.01	1,738.79
	23XX Support Services - General Administration				
		2XX	Personal Services - Employee Benefits	8,810.48	9,487.33
	24XX Support Services - School Administration				
		2XX	Personal Services - Employee Benefits	2,751.59	2,856.36
	25XX Support Services - Business				
		2XX	Personal Services - Employee Benefits	9,045.60	10,396.12
	26XX Operation and Maintenance of Plant Services				
		2XX	Personal Services - Employee Benefits	7,301.28	10,964.51
	280 Special Education - Local and State				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	5,554.73	7,434.36
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
		2XX	Personal Services - Employee Benefits	719.79	557.86
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				
		2XX	Personal Services - Employee Benefits	276.05	350.07
	910 Food Services				
	31XX Food Services				
		2XX	Personal Services - Employee Benefits	4,865.59	3,855.48
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>103,294.40</u>	<u>124,069.43</u>



Trustees' Financial Summary

FY2015-16

Submit ID: 0768-09523558

**** Recalculated ****

42 Richland County

0768 Lambert Elem

Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance	77,200.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	127,757.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	124,069.43	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	80,888.63	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0768-09523558

**** Recalculated ****

42 Richland County

0768 Lambert Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
110	Other Revenue/Local	
1900	Other Revenue from Local Sources	681.50
111	Title I, Part A, Improving Basic Programs	
4200	Title I, Part A, Improving Basic Programs	21,257.00
112	Dorm Students/Teachers	
1910	Rentals	16,685.20
113	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120	Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	13,217.00
114	Local Gov Sev Tax (LGST)	
1510	Interest Earnings	1,110.30
122	CRP Payment-Annual Rental	
1900	Other Revenue from Local Sources	950.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		53,901.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
088	State OTO Capital Invest & Deferred Maintenance				
366	OTO Capital Invest & Deferred Maintenance				
4XXX	Facilities Acquisition and Construction Services				
7XX	Property and Equipment Acquisition				20,671.22
088 Subtotal					20,671.22
111	Title I, Part A, Improving Basic Programs				
420	Title I, Part A, Improving Basic Programs				
1XXX	Instruction				
1XX	Personal Services - Salaries				14,850.00
2XX	Personal Services - Employee Benefits				5,133.69
6XX	Supplies and Materials				1,273.31
111 Subtotal					21,257.00
112	Dorm Students/Teachers				
1XX	Regular Education Programs - Elementary/Secondary				
26XX	Operation and Maintenance of Plant Services				
4XX	Purchased Property Services				2,500.00
112 Subtotal					2,500.00
113	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
1XXX	Instruction				
6XX	Supplies and Materials				13,217.00
113 Subtotal					13,217.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					57,645.22



Trustees' Financial Summary

FY2015-16

Submit ID: 0768-09523558

**** Recalculated ****

42 Richland County

0768 Lambert Elem

Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					152,671.98 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					53,901.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					57,645.22 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					148,927.76 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
088 State OTO Capital Invest & Deferred Maintenance	0.00	20,671.22	-20,671.22
110 Other Revenue/Local	681.50	0.00	681.50
111 Title I, Part A, Improving Basic Programs	21,257.00	21,257.00	0.00
112 Dorm Students/Teachers	16,685.20	2,500.00	14,185.20
113 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	13,217.00	13,217.00	0.00
114 Local Gov Sev Tax (LGST)	1,110.30	0.00	1,110.30
122 CRP Payment-Annual Rental	950.00	0.00	950.00
Total	53,901.00	57,645.22	-3,744.22



Trustees' Financial Summary

FY2015-16

Submit ID: 0768-09523558

**** Recalculated ****

42 Richland County

0768 Lambert Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 20
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	38.08	51.60
	1915 Dormitory Charges	16,839.25	17,282.92
	6100 Material Prior Period Revenue Adjustments	0.00	-135.48
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		16,877.33	17,199.04

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		26XX	Operation and Maintenance of Plant Services			
			4XX	Purchased Property Services	11,603.68	15,586.49
			6XX	Supplies and Materials	3,800.93	4,035.28
			8XX	Other Expenditures	65.87	65.87
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				15,470.48	19,687.64	

Schedule Of Changes Worksheet					Fund Code 20
Beginning Fund Balance					8,174.76 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					17,199.04 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					19,687.64 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					5,686.16 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0768-09523558

**** Recalculated ****

42 Richland County

0768 Lambert Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	2,633.74	3,792.71
	3281 State Technology Aid	540.44	643.76
	3460 Montana Oil and Gas Tax	23,310.22	43,670.38
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		26,484.40	48,106.85

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			3XX Purchased Professional and Technical Services	392.64	981.00
			4XX Purchased Property Services	2,598.24	0.00
			6XX Supplies and Materials	33,630.20	19,297.00
	222X Educational Media Services				
			6XX Supplies and Materials	0.00	10.99
	23XX Support Services - General Administration				
			6XX Supplies and Materials	751.94	237.60
	24XX Support Services - School Administration				
			6XX Supplies and Materials	0.00	299.50
	258X Admin. Tech. - Technology Coordinator				
			1XX Personal Services - Salaries	25,714.73	27,977.41
			2XX Personal Services - Employee Benefits	3,304.38	3,588.42
			5XX Other Purchased Services	245.32	0.00
			6XX Supplies and Materials	22.98	254.86
	26XX Operation and Maintenance of Plant Services				
			6XX Supplies and Materials	124.99	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				66,785.42	52,646.78



Trustees' Financial Summary

FY2015-16

Submit ID: 0768-09523558

**** Recalculated ****

42 Richland County

0768 Lambert Elem

Schedule Of Changes Worksheet						Fund Code 28
Beginning Fund Balance						485,718.27 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						48,106.85 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						52,646.78 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						481,178.34 (5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0768-09523558

**** Recalculated ****

42 Richland County

0768 Lambert Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	8,814.33	11,329.59
	3460 Montana Oil and Gas Tax	150,000.00	315,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		158,814.33	326,329.59

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX	Personal Services - Salaries	283,306.40	339,712.10
		2XX	Personal Services - Employee Benefits	46,408.66	43,906.27
	21XX Support Services - Students				
		1XX	Personal Services - Salaries	7,746.90	15,185.82
		2XX	Personal Services - Employee Benefits	920.37	2,052.92
	222X Educational Media Services				
		1XX	Personal Services - Salaries	13,758.46	9,436.00
		2XX	Personal Services - Employee Benefits	2,573.80	2,024.04
	23XX Support Services - General Administration				
		1XX	Personal Services - Salaries	39,049.94	43,388.46
		2XX	Personal Services - Employee Benefits	8,712.67	9,925.35
		8XX	Other Expenditures	7.50	22.50
	24XX Support Services - School Administration				
		1XX	Personal Services - Salaries	16,693.34	17,211.80
		2XX	Personal Services - Employee Benefits	126.31	132.66
	26XX Operation and Maintenance of Plant Services				
		8XX	Other Expenditures	367.20	191.25
	280 Special Education - Local and State				
	1XXX Instruction				
		1XX	Personal Services - Salaries	2,505.00	2,977.75
		2XX	Personal Services - Employee Benefits	14.28	17.57
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				422,190.83	486,184.49



Trustees' Financial Summary

FY2015-16

Submit ID: 0768-09523558

**** Recalculated ****

42 Richland County

0768 Lambert Elem

Schedule Of Changes Worksheet

Fund Code 29

Beginning Fund Balance					1,458,412.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					326,329.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					486,184.49	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,298,557.80	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0768-09523558

**** Recalculated ****

42 Richland County

0768 Lambert Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	246.04	369.47
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>246.04</u>	<u>369.47</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance					47,348.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					369.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					47,717.90	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0768-09523558

**** Recalculated ****

42 Richland County

0768 Lambert Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 61
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	13,429.20	19,730.88
	3460 Montana Oil and Gas Tax	350,000.00	300,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		363,429.20	319,730.88

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 61
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		23XX	Support Services - General Administration		
			5XX Other Purchased Services	0.00	64.00
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services	0.00	7,170.00
			6XX Supplies and Materials	4,920.63	4,405.56
			7XX Property and Equipment Acquisition	0.00	2,998.41
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition	786,695.32	310,638.48
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				791,615.95	325,276.45

Schedule Of Changes Worksheet					Fund Code 61
Beginning Fund Balance					2,425,231.35 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					319,730.88 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					325,276.45 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,419,685.78 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0768-09523558

**** Recalculated ****

42 Richland County

0768 Lambert Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 82

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	123.93	186.10
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>123.93</u>	<u>186.10</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 82

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 82

Beginning Fund Balance					23,850.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					186.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					24,036.69	(5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0768-09523558

**** Recalculated ****

42 Richland County

0768 Lambert Elem

Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	6,439.95	9,184.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	360,067.02	461,269.88
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	13,170.93	11,342.20
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	28,006.73	30,646.47
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	758,952.07	17,408.24
XX	XXX 4XXX 720	Purchase of Existing Buildings	7,837.50	0.00
XX	XXX 4XXX 725	Major Construction Services	20,696.52	313,901.46
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0768-09523558

**** Recalculated ****

42 Richland County

0768 Lambert Elem

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	13,003.20
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	13,003.20

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	4,334.40
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	18,724.61
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	55,414.73
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

FY2015-16

Submit ID: 0768-09523558

**** Recalculated ****

42 Richland County

0768 Lambert Elem

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	42,982.36	0.00	0.00	0.00	0.00
280	1XXX	2XX	9,196.40	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	1,251.24	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	1,984.73	0.00	0.00	0.00	0.00
Totals			55,414.73	0.00	0.00	0.00	0.00

55,414.73

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

Submit ID: 0768-09523558

**** Recalculated ****

42 Richland County

0768 Lambert Elem

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Begining Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	133,006.56	0.00	0.00	0.00	133,006.56
Land Improvements	3,013,937.34	0.00	17,408.24	0.00	3,031,345.58
Buildings	11,204,725.95	0.00	101,901.72	0.00	11,306,627.67
Machinery and Equipment	535,511.37	0.00	7,393.41	0.00	542,904.78
Construction in Progress	40,889.23	0.00	213,100.24	26,944.11	227,045.36
Totals at Historical Cost	14,928,070.45	0.00	339,803.61	26,944.11	15,240,929.95
Depreciation					
Improvement Accum	357,540.00	0.00	151,568.00	0.00	509,108.00
Building Accum	1,266,273.00	0.00	189,403.00	0.00	1,455,676.00
Machinery and Equipment Accum	311,016.00	0.00	62,715.00	0.00	373,731.00
Total Accumulated Depreciation	1,934,829.00	0.00	403,686.00	0.00	2,338,515.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	12,993,241.45	0.00	-63,882.39	26,944.11	12,902,414.95

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.



Trustees' Financial Summary

FY2015-16

Submit ID: 0768-09523558

**** Recalculated ****

42 Richland County

0768 Lambert Elem

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	22,459.84	0.00	0.00	4,112.20	18,347.64	0.00	18,347.64
Total Governmental Activity							
Non-bond Long-Term Liabilities	22,459.84	0.00	0.00	4,112.20	18,347.64	0.00	18,347.64

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

Submit ID: 0768-09523558

**** Recalculated ****

42 Richland County

0768 Lambert Elem

Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	146,518.91	8,129.82	0.00	154,648.73
Net Pension - TRS	562,067.12	68,642.08	0.00	630,709.20